

ORDINANCE

INCREASING THE TAX CREDIT FOR A SURVIVING SPOUSE OF ANY PERSON WHO WAS KILLED OR DIED WHILE ON ACTIVE DUTY FROM \$700 TO \$2,000

CITY OF NASHUA

In the Year Two Thousand and Five

The City of Nashua ordains that Chapter 2 "Administration", Article X "Taxation and Finance", Division 1 "Generally", of the Nashua Revised Ordinances, as amended, be and hereby is further amended by adding a new Section 2-745 as follows:

"Sec. 2-745. Surviving spouse tax credit.

The City of Nashua hereby adopts the provisions of New Hampshire Revised Statutes Annotated 72-29-a, as it may be amended from time to time, relative to the surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28. The surviving spouse's tax credit shall be \$2,000 for the taxes due upon the surviving spouse's real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident. Proof of eligibility shall be submitted to the assessing department. The \$2,000 credit shall become effective on April 1, 2006."